

BEFORE THE
TENNESSEE STATE BOARD OF EQUALIZATION

<i>In Re:</i>	Willie J. Thomas)	
	Map 041-16-0, Parcel 70)	Davidson County
	Residential Property)	
	Tax year 2005)	

PROPOSED DECISION AND ORDER

Statement of the Case

The Metropolitan Board of Equalization has valued the subject property for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$21,500	\$0	\$21,500	\$5,375

On September 27, 2005, the State Board of Equalization received an appeal by the property owner.

The undersigned administrative judge conducted a hearing of this matter on May 17, 2006 in Nashville. In attendance at the hearing were the appellant, Willie J. Thomas, and Davidson County Property Assessor’s representative Jason Poling.

Proposed Decision

The parcel in question, located at 1212 Ewing Creek Drive in Nashville, is lot #148 in the Bellshire Terrace subdivision.

After reviewing all the evidence of record in this proceeding, the administrative judge concludes that the appraised value of this property should be reduced to \$17,500.¹

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$17,500	\$0	\$17,500	\$4,375

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within**

¹This expedited decision is issue under authority of Tenn. Code Ann. section 67-5-1505(d).

thirty (30) days from the date the initial decision is sent.” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board.

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 7th day of June, 2006.

PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Willie J. Thomas
Jo Ann North, Davidson County Assessor of Property

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